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TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1889.

No. 250.

WILLIAM H. ROBERTSON, COLLECTOR OF THE PORT OF NEW YORK, PLAINTIFF IN ERROR,

vs.

FRANKLIN ROLFE.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

FILED OCTOBER 25, 1886.

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1 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judges of the circuit court of the United States for the southern district of New York, greeting:

Because in the records and proceedings, and also in the rendition of the judgment of a plea which is in the said circuit court before you, between Franklin Rolfe, plaintiff, and William H. Robertson, defendant, a manifest error hath happened, to the great damage of the said William H. Robertson, as by his complaint appear . We being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the party aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid,with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington on the third Monday of October term, eighteen hundred and eighty-six, in the said Supreme Court, to be then and there held that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done thereon to correct that error, what of right and according to the laws and customs of the United States should be done.

Witness, the Honorable Morrison R. Waite, Chief Justice of the said Supreme Court, the 22 day of October, in the year of our Lord one thousand eight hundred and eighty-six.

[SEAL.] TIMOTHY GRIFFITH,
Clerk.

The foregoing writ is hereby allowed.

WM. J. WALLACE.

2 UNITED STATES OF AMERICA,
Southern District of New York, ss:

I, Timothy Griffith, clerk of the circuit court of the United States of America for the southern district of New York, in the said circuit, by virtue of the foregoing writ of error, and in obedience thereto, do hereby certify that the following pages numbered, from three to ninety-seven, inclusive, contain a true and complete transcript of the record and proceedings had in said court in the case of William H. Robertson, plaintiff in error, against Franklin Rolfe, defendant in error, as the same remain of record and on file in said office.

In testimony whereof I have caused the seal of the said court to be hereunto affixed, at the city of New York, in the southern district of New York, in the second circuit, this twenty-third day of October, in the year of our Lord one thousand eight hundred and eighty-six, and of the Independence of the United States the one hundred and eleventh.

[SEAL.] TIMOTHY GRIFFITH,
Clerk.

(Indorsed:) 8723. U. S. Supreme Court. William H. Robertson, plaintiff in error, against Franklin Rolfe, defendant in error. Writ of

error. Stephen A. Walker, attorney for plaintiff in error Due service of a copy of the within writ of error admitted this 23rd day of October, 1886. Ullo, Ruebsamen & Hubbe, attorneys for defendant in error.

3 United States circuit court for the southern district of New York.

FRANKLIN ROLFE
against
WILLIAM H. ROBERTSON, COLLECTOR OF THE port of New York.

TO THE ABOVE-NAMED DEFENDANT:

You are hereby summoned to answer the complaint in this action, and to serve a copy of your answer on the plaintiff attorney within twenty days after the service of this summons, exclusive of the day of service; and in case of your failure to appear, or answer, judgment will be taken against you by default for the relief demanded in the complaint.

Witness, the Honorable Morrison R. Waite, Chief Justice of Supreme Court of the United States, at the city of New York, this 8th day of September, in the year one thousand eight hundred and eighty-three.

[L. S.] TIMOTHY GRIFFITH,
Clerk.

ULLO & DAVISON,
Plaintiff's Attorneys.
Office and Post-Office Address, 55 Beaver St., N. Y. City, New York.

4 United States circuit court, southern district of New York. Franklin Rolfe vs. W. H. Robertson. Summons. ——— — ———, plaintiff attorney.

TO THE DEFENDANT WITHIN NAMED:

Take notice, that upon default judgment will be taken for the sum of ——— dollars, in money, with interest from the ——— ——— 18—, besides costs.

———, ———,
Plaintiff Attorney.

UNITED STATES OF AMERICA,
Southern District of New York, ss:

I hereby certify that on the —— day of ———, 18—, at ———, I personally served the within summons ——— on the within named defendant ———, by showing ——— the same and delivering to and leaving with ——— true cop thereof.

———, ———,
U. S. Marshal.

By ——— ———,
Deputy.

5 Circuit court of the United States, southern district of New York.

FRANKLIN ROLFE, PLAINTIFF,
against
WILLIAM H. ROBERTSON.

The above-named plaintiff, by Lorenzo Ullo, his attorney, herein complains and alleges:

I. That at all the times hereinafter mentioned the said plaintiff traded and did business in the city of New York as an importer of foreign fruits, &c.

That heretofore, to wit, between the 4th and 25th days of March, 1883, at the specified times, in the specified vessels, and from the specified places mentioned in the bill of particulars heretofore made and served in this suit and herewith made a part of this complaint, the said plaintiff imported certain oranges and lemons into the United States at the port of New York, in the specified qualities, and in the packages and marks set forth in the said bill of particulars.

II. That at the times of the said importations and for the purpose of the assessment of duty thereon, this plaintiff duly produced the
6 original invoices of the said goods to the collector of the customs of the said port of New York, the defendant herein, and duly made and verified their written entries in said custom-house of the said invoices of oranges and lemons aforesaid, and in so producing and making the said invoices and entries did declare therein and in the ordinary manner and custom well known among merchants trading with and in the ports of exportation of said oranges and lemons, and in this port of New York, and also well known by the defendant herein and among the custom-house officers of the United States, the cost at the period of their exportation in the principal markets of the countries from which the said oranges and lemons aforesaid were imported, exclusive of all costs and expenses incurred by the plaintiff for the usual and necessary sacks, crates, and coverings of the kind in which the said oranges and lemons were imported, and which were not of any material or form designed to evade duties thereon or designed for use otherwise than in the bona fide transportation of the said goods to the United States and exclusive of the cost of transportation, shipment and transhipment, with all the expenses included, from the place of growth of said oranges and lemons, whether
7 by land or water, up to the time when they were put on board the vessel in which the shipment of said oranges and lemons were made to the United States, and also exclusive all other actual or usual charges for putting up, preparing, and packing for shipment and transportation of the said oranges and lemons to the United States, and in so producing and making the said invoices and entries did declare therein and in the ordinary manner and custom well known among merchants trading with and in the ports of exportation of said oranges and lemons, and in this port of New York, and also well known by the defendant herein, and among the custom-house officers of the United States, that all costs and expenses as aforesaid were contained and included in the cost of the said oranges and lemons referred to in the invoices and entries aforesaid.

III. That the collector of the customs of the port of New York, the defendant herein, notwithstanding the said invoices so produced and en-

tries so made, appraised the market value of the said oranges and lemons at the period of their exportation to the United States in the principal markets of the countries from which the same were imported at a price which contained the cost for charges and all other expenses as aforesaid and referred to in the said invoices and entries aforesaid, and did
8 assess and exact duty on such valuation from this plaintiff as set forth in the said bill of particulars herein.

IV. That this plaintiff feeling aggrieved at such valuation, assessment, and exaction, and that the same was unauthorized in law, did on payment of the same to the said defendant and on the specified days set forth in the said bill of particulars and within ten days after the ascertainment and liquidation of said duties by the officers of the customs, give notice of protest in writing to the said defendant, on each of said invoices and entries duly setting forth therein the grounds of their objection thereto, and within thirty days thereafter appealed by notice in writing from the said defendant's ascertainment, liquidation, assessment, and exacting, in pursuance of the statute in such cases made and provided, to the Secretary of the Treasury at the times set forth in the said bill of particulars.

V. That the date of the appeal to the Secretary of the Treasury on the said invoices aforesaid were as stated in said bill of particulars, and the date of the decisions thereon were as stated in said bill of particulars, and that this action was commenced within 90 days thereafter.

9 VI. That by reason of the premises this plaintiff has been damaged in the specific sums of money stated in the bill of particulars herein to have been paid and exacted in excess of the legal duty on said invoices aforesaid, to wit, in the sum of $8365\frac{08}{100}$, for which sum, with interest from the dates of said payments, this plaintiff demands judgment against said defendant, together with the costs of the action.

LORENZO ULLO,
Pl'ff's Atty.

CITY AND COUNTY OF NEW YORK, *ss:*

Lorenzo Ullo, being duly sworn, deposes and says that he is the att'y for the plaintiff above named, that he has read the foregoing complaint, and the same is true of his own knowledge except as to those matters therein stated to be alleged on information and belief, and as to those matters he believes it to be true. That the reason why the said complaint is not verified by the plaintiff personally is because of his absence from the State of New York; that the grounds of deponent's knowledge are derived from communications with and statements by said plaintiff to deponent, which deponent verily believes to be true.

LORENZO ULLO.

Sworn to before me this 7th day of Feb., 1884.

H. B. KINGHORN,
Notary Public.

(Endorsed:) U. S. circuit court. Franklin Rolfe against William H. Robertson, collector, &c. Complaint. Lorenzo Ullo, pl'ff's att'y, 55 Beaver st., N. Y. C. No. 8723. Due and timely service of a copy of within complaint this day admitted. Dated 7 Feb'y, 1884. Elihu Root, U. S. att'y, for def't.

10¼ United States circuit court, southern district of New York.

FRANKLIN ROLFE
against
WILLIAM H. ROBERTSON.

To ELIHU ROOT, Esq.,
United States Attorney, Attorney for Defendant,
Post-office Building, New York City.

Bill of the particulars of the plaintiff's claim in the above-entitled suit.

This suit is brought to recover certain import duty alleged to have been erroneously and illegally exacted by the defendant, as collector of customs of the port of New York, on boxes and wrappings, containing green fruit, by valuing the said boxes and wrappings at lire 2.40 each, and exacting twenty per cent. duty on such valuation.

Name of importer, Franklin Rolfe.

10½

Description of merchandise.	Place from which imported.	Name of vessel in which imported.	Date of invoice.	Date of entry at custom-house	Precise amount of duty claimed to have been exacted in excess.	Date of payment of said duty.	Day and year on which protest was filed ag'st exaction.	Date of appeal to Secretary of Treasury.	Date of decision on such appeal.
776 boxes Palermo oranges	Palermo, Italy	Boskenna Bay	Feb'y 24, 1883	Mar. 22, '83	$175.00	Mar. 22, '83	May 7, '83	May 7, '83	June 28, '83
397 " " lemons	" "	" "	" 25 "						
478 " " oranges	" "	" "	" " "						
282 " " lemons	" "	" "	" " "						
336 " " oranges	" "	Marlborough	Feb'y 15, 1883	Mar. 15, 1883	$40.08	Mar. 15, 1883	May 25, 1883	May 25, 1883	June 20, 1883
113 " " lemons	" "	"	" " "						
26 " Catania "	Catania.	Alesia	Jan'y 25, 1883	Feb'y 27, 1883	$23.20	Feb'y 27, 1883	May 25, 1883	May 25, 1883	June 20, 1883
230 " " oranges	" "	"	" " "						
64 " " lemons	" "	West Cumberland	Jan'y 23, 1883	Mar. 5, 1883	$126.80	Mar. 5, 1883	May 25, 1883	May 25, 1883	June 20, 1883
33 cases " "	" "	" "	" " "						
903 boxes " oranges	" "	" "	" " "						
135 " " lemons	" "	" "	" " "						
79 " " oranges	" "	" "	Jan'y 26, 1883	Mar. 5, 1883					
165 " " lemons	" "	" "	" " "						

ULLO & DAVISON,
Pl'ff's Att'y, 55 Beaver street, N. Y. C.

10¾ (Indorsed:) U. S. circuit court. Franklin Rolfe against William H. Robertson, collector of the port of New York. Copy bill of particulars. Ullo & Davison, pl'ff's att'ys, 55 Beaver st., N. Y. C.

11 Circuit court of the United States for the Southern district of New York.

FRANKLIN ROLFE
versus
WILLIAM H. ROBERTSON, COLLECTOR, ETC. } 8723.

The defendant answers to the complaint as follows:

I. He denies that the true duty or that the true and lawful rate of duty on the goods referred to in the complaint was as stated in the complaint; and he denies that the plaintiffs were compelled to pay or did pay defendant, as collector or otherwise, the sum stated in the complaint, or any sum in excess of the amount required by law as duties upon the said goods, or that any sum of money unauthorized by law was exacted as duties on said goods or otherwise.

II. He denies that the sum stated in the complaint or any sum is now due and owing to the plaintiffs.

III. He denies that he has any knowledge or information sufficient to form a belief as to whether the goods alleged in the complaint to have been imported at the times therein mentioned were, in fact, such goods as are described in the said complaint.

IV. And, further answering, defendant alleges that all moneys
12 received by him from the plaintiffs in respect of the importations in the complaint alleged to have been made were demanded of plaintiffs and were by plaintiffs voluntarily paid to him in his capacity as collector of customs, as, and for duties due the United States on imported merchandise, and were forthwith, before the commencement of this action and before the receipt by defendant of any protest or objection on the part of the plaintiffs, paid over by defendant in his official capacity aforesaid to the United States and placed beyond his control.

V. And, further answering, defendant alleges that all moneys received by him from the plaintiffs in respect of the importations in the complaint alleged to have been made were sums due from plaintiffs to the United States as duties, according to the rate of duty imposed by law, upon articles of merchandise imported by plaintiffs and assessed with duty, and no other sums than duties regularly assessed and ascertained and liquidated according to law upon plaintiffs' entry thereof were collected or received by defendant from the plaintiffs.

VI. And, further answering, defendant denies that the plaintiffs in producing the original invoices, etc., as alleged in the second paragraph of the complaint, did declare therein the cost of the importations at the period of their exportation in the principal markets of the countries from which the importations mentioned in said complaint were imported,
13 exclusive of all costs and expenses incurred by said plaintiffs for the usual and necessary sacks, etc., and said defendant denies that he has any knowledge or information sufficient to form a belief as to all other allegations contained in said paragraph two (2) of said complaint.

Wherefore defendant demands judgment that the complaint be dismissed with costs.

ELIHU ROOT,
U. S. Att'y, Att'y for Def't.

SOUTHERN DISTRICT OF NEW YORK,
City and County of New York, ss:

William H. Robertson, the defendant above named, being duly sworn, says that the foregoing answer is true, to the knowledge of the deponent, except as to those matters therein stated to be alleged on information and belief, and that as to those matters he believes it to be true.

W. H. ROBERTSON.

Sworn to before me this 30 day of September, 1884.
[L. S.] GEO. HILLIER,
Notary Public.

14 (Endorsed:) No. 8723. U. S. circuit court, southern district of New York. Franklin Rolfe *vs.* W. H. Robertson, collector, etc. Answer. Elihu Root, United States attorney, attorney for defendant. U. S. circuit court. Filed Oct. 4, 1884. Timothy Griffith, clerk.

15 At a stated term of the United States circuit court for the southern district of New York, held at the United States court-rooms in the post-office building, in the city of New York, on the —— day of July, 1884.

Present, Hon. ———, judge.

FRANKLIN ROLFE
against
WILLIAM H. ROBERTSON.

On reading and filing the consent of Lorenzo Ullo hereto annexed, and on motion of Ullo Ruebsamen & Hubbe, it is

Ordered, That Ullo, Ruebsamen & Hubbe be, and the same hereby are, substituted as attorneys for the plaintiff in the place and stead of Lorenzo Ullo.

I hereby consent to the entry of the above order. Dated New York, July 19, 1884.

LORENZO ULLO,
Pl'ff's Attorney.

16 (Endorsed:) U. S. circuit court, s. d. of N. Y. Franklin Rolfe et al. vs. William H. Robertson. Consent and order of substitution. Ullo, Ruebsamen & Hubbe, pl'ff's atty's, 83 Beaver st., N. Y. city. U. S. circuit court. Filed July 25, 1884. Timothy Griffith, clerk.

17 At a stated term of the circuit court of the United States of America, for the southern district of New York, in the second circuit, held at the United States court-rooms in the city of New York, on Wednesday, the 25th day of November, in the year of our Lord one thousand eight hundred and eighty-five.

Present: The honorable Hoyt H. Wheeler, judge.

FRANKLIN ROLF,
vs. 8723.
WILLIAM H. ROBERTSON.

Now comes the plaintiff, by Lorenzo Ullo, esq., his attorney, and moves the trial of his cause. Likewise moves the defendant, by Samuel B.

Clarke, esq., ass't U. S. att'y, his attorney. Thereupon a jury is empaneled and the cause proceeds to trial. After hearing the evidence of the parties and the argument of counsel, the court directs the jury to find a verdict for the plaintiff in the amount of $215.80. Thereupon the jury render a verdict whereby they find for the plaintiff in the amount of two hundred and fifteen dollars and eighty cents.

It is ordered that the defendant have a stay of proceedings on said verdict for thirty days from Dec. 2, 1885.

It is further ordered that a certificate of probable cause be entered herein.

A copy.

TIMOTHY GRIFFITH,
Clerk.

18 (Endorsed:) Rolfe vs. Robertson. Extract from the minutes.

19 United States circuit court southern district of New York.

FRANKLIN ROLFE,
versus } 8723.
WILLIAM H. ROBERTSON.

This action having come on for trial in its regular order on the calendar of this court before the Hon. Hoyt H. Wheeler and a jury on the 20th day of November, 1885, and the parties hereto having submitted their proofs, and the jury having rendered a verdict for the sum of two hundred and fifteen dollars and eighty cents in favor of said plaintiff and against said defendant—

Now, on motion Ullo, Ruebsamen & Hubbe, attorneys for said plaintiff, it is ordered that said plaintiff, Franklin Rolfe, do have and recover judgment against said defendant, William H. Robertson, for the sum of two hundred and fifteen dollars and eighty cents so found by the jury as aforesaid and the sum of $61.97 costs as taxed by the clerk of this court, making together the sum of two hundred and seventy-seven $\frac{77}{100}$
20 dollars and that said plaintiff do have execution therefor.

Judgment signed this 21st day of Oct., 1886, nunc pro tunc as of Oct. 2, 1886, as per an order of court filed Oct. 18, 1886.

JOHN A. SHIELDS,
Deputy Clerk.

(Endorsed) 8923. U. S. circuit court southern district of N. Y. Franklin Rolfe against William H. Robertson. Judgment roll. Ullo, Ruebsamen & Hubbe, pl'ff's att'ys. Cotton Exchange Building, cor. William and Beaver sts., N. Y. City. Filed this 21 day of Oct., 1886, nunc pro tunc as of Oct. 2d, 1886, as per order of court filed Oct. 20, 1886.

21 U. S. circuit court, southern district of New York.

FRANKLIN ROLFE
against } Proposed bill of exceptions.
WILLIAM H. ROBERTSON.

Afterwards, to wit, on the 25th day of November, and the 1st and 2d days of December, 1885, at a stated term of this court begun and holden

on the 3d Monday of October, 1885, before the Honorable Hoyt H. Wheeler, district judge of the United States for the district of Vermont, duly assigned to hold this court and sworn to try the issues; the aforesaid issue so joined as between the said parties as aforesaid as by the record more fully appears came on to be tried by a jury, duly empanneled and sworn for that purpose, the said plaintiff being represented by Ullo, Ruebsamen & Hubbe, esqs. and the defendant by William Dorsheimer, esq., United States attorney, and Samuel B. Clarke, esq., assistant United States attorney. And in the course of the trial the said counsel for the defendant did take and allege sundry exceptions to the rulings, instructions, charge, and directions of the court, and to the refusal of the court to give certain instructions and directions to the jury as then and there prayed for by them, which exceptions are hereinafter severally set forth.

22 To maintain said issues, upon the part of the plaintiffs, he introduced evidence tending to show that he imported from Palermo, Italy, per the S. S. Boskenna Bay, on March 31st, 1883, 2,288 boxes of oranges and lemons; per the S. S. Marlborough, March 14th, 1883, 811 boxes of oranges and lemons; from Catania by the steamship Alesia, February 27th, 1883, 256 boxes of oranges and lemons; and by the steamship West Cumberland, March 3d, 1883, 1,379 boxes of oranges and lemons.

That 760 boxes of the oranges and lemons imported by the Boskenna Bay were invoiced at Palermo February 23d, 1883, at the value of 4,552 lira 10 centimes, commissions, 2½ per cent., 113 lira 80 centimes; total, 4,665 lira 90 centimes, "cost free on board Palermo, including all charges;" that the same were duly entered for duty at the value, charges and commissions included of 4,665 lira 90 centimes, less commissions 2½ per cent., 113 lira 80 centimes, total of 4,552 lira 10 centimes; that the value thereof was duly appraised at 4,552 lira 10 centimes, and the defendant, as collector of customs, exacted duty on such value at 20 per cent. ad valorem, under the provision for oranges and lemons contained in schedule M, of the tariff act of June 22d, 1874.

That 1,163 boxes of oranges and lemons also imported by the Boskenna Bay were invoiced at Palermo February 24th, 1883, at the value of 7,519 lira 50 centimes, commissions 2½ per cent., 187 lira 99 centimes, total, 7,707 lira 49 centimes, "cost free on board Palermo, including all charges;" that the same was duly entered for duty at the value (charges and commissions included), of 7,707 lira 49 centimes, less commissions, 2½ per cent., 187 lira 99 centimes, total of 7,519 lira 50 cen-

23 times; that the value of said 1,163 boxes of oranges and lemons was duly appraised at 7,519 lira 50 centimes, and the defendant as said collector exacted duty on such value at said rate of 20 per cent. ad valorem.

That 449 boxes of the oranges and lemons imported by the Marlborough were invoiced at Palermo, February 15th, 1883, at the value of 2,817.90 lira 90 centimes, commissions 2½ per cent., 70 lira 44 centimes, total 2,888 lira 34 centimes, "cost free on board Palermo, including all charges;" that the same were duly entered for duty at the value of 2,888 lira 34 centimes, less for commissions 70 lira 44 centimes, total 2,817 lira 90 centimes; that the value thereof was duly appraised at 2,817 lira 90 centimes,

and that the defendant as said collector exacted duty on such value at said rate of 20 per cent. ad valorem.

That said 256 boxes of oranges and lemons imported by the Alesia, were invoiced at Catania, January 23d, 1883, at the value of 2,124 lira, free on board Catania, "costs of charges and all shipping charges included in the price," commissions 2½ per cent., 53 lira 10 centimes, total 2,177 lira 10 centimes; that the same were duly entered for duty at the value, charges and 2½ per cent. commissions included, of 2,177 lira 10 centimes; that the value thereof was duly appraised at 2,177 lira 10 centimes; and that the defendant as said collector exacted duty on such value at said rate of 20 per cent. ad valorem.

That 1,000 boxes of the lemons and oranges imported by the steamer West Cumberland were invoiced at Catania, January 23, 1883,
24 at the value of 8,413 lira 25 centimes. "F. o. b. Catania costs of packages and all shipping charges included in the price." Commissions 2½ per cent., 210 lira 33 centimes, total, 8,623 lira 58 centimes; that the sum was duly entered for duty at the value charges and 2½ per cent. commission included of 8,623 lira 58 centimes; that the value thereof was duly appraised at 8,623 lira 58 centimes; and that the defendant as said collector exacted duty on such value at said rate of 20 per cent. ad valorem.

That 135 boxes of the lemons and oranges imported by the steamer West Cumberland were invoiced at Catania January 24, 1883, at the value 877 lira 50 centimes, "f. o. b. Catania, cost of packages and all shipping charges included in the price," commissions 2½ %, 21 lira 93 centimes, total 899 lira 43 centimes; that the same was duly entered for duty at the value charges and commissions included of 899 lira 43 centimes; that the value thereof was duly appraised at 899 lira 43 centimes; and that the defendant as said collector duly exacted duty on said value at the said rate of 20 per cent. ad valorem.

That 244 boxes of the lemons and the oranges imported by the West Cumberland were invoiced at Catania January 24th, 1883, at the value of 1,744 lira, "f. o. b. Catania, cost of packages and all shipping charges included in the price," commissions 2½ per cent. 43 lira 60 centimes, total 1,787 lira 60 centimes; that the same was duly entered for duty at the value charges and commissions 2½ per cent. included of 1,787 lira
25 60 centimes; that the value thereof was duly appraised at 1,787 lira 60 centimes; and the defendant as said collector exacted duty on such value at said rate of 20 per cent. ad valorem.

That the plaintiff thereafter duly protested against the exaction of duty on the charges in case of the aforesaid 760 and 1,163 boxes of oranges and lemons imported by steam-ship Boskenna Bay, as follows:

MAY 7, 1883.

HON. WM. H. ROBERTSON,
Collector of Customs:

SIR: We hereby protest against your liquidation assessing duties on cost of packages and other charges embraced in the "f. o. b." price named in our invoices, which can be shown by specified invoices which we purpose producing and on which the entry may be reliquidated. Entry dated

March 21st, No. 37495, of 2,288 packages oranges and lemons ex S. S. "Boskenna Bay," from Palermo.

The grounds of our objections are:

That under section 7 of the act of March 3, 1883, said case of packages and charges are exempt from duty.

We further protest against your assessment of duty at the rate of 20 % ad valorem upon the goods described above.

In the public document (Public No. 60) entitled "An act to reduce internal revenue taxation and for other purposes," it is provided on page 30 (section 2503) that "the following articles when imported shall be exempt from duty.

26 Included under this provision are "fruits, green, ripe, or dried, not especially enumerated or provided for in this act."

No special provision for fruit being made in this act until on and after the first day of July, 1883.

We claim that the fruit mentioned above and any and all fruit which may be or may have been imported since the passage of this act and prior to July 1st, 1883, is entitled to free entry.

We pay the duty under protest in order to obtain possession of our goods, and shall hold you and the Government responsible for the duty thus exacted.

Very respectfully,

FRANKLIN ROLFE & CO.,
Per G. F. ODIORNE, *Att'y.*

That the plaintiffs duly protested, as required by law, against the exaction of duty on the charges in case of the 449 boxes of oranges and lemons imported by the steamship Marlborough, as follows:

NEW YORK, *May* 25, '83.

To the Hon. WM. H. ROBERTSON,
Collector of the Port of New York:

SIR: We hereby protest against your liquidation of our entry No. 33718, dated March 15, of invoice of 449 boxes oranges & lemons,

27 imported per S. S. Marlborough from the Mediterranean. We protest against the payment of any and all duties on that part of the "f. o. b." price named in our invoices, which covers cost of package, packing, shipping expenses, &c., which can be shown by specified invoice which we propose producing, and we ask to be given time to procure other invoices specifying charges on which the entry may be reliquidated. The grounds of our objections are that the duties exacted by you are not in accordance with existing laws, and we hold yourself and the United States jointly and severally liable for all exactions in excess of those legally due.

Very truly yours,

FRANKLIN ROLFE & CO.,
G. F. ODIORNE, *Att'y.*

That the plaintiffs duly protested, as required by law, against the exaction of duty on the charges in case of the aforesaid 256 boxes of oranges and lemons imported by the steamship Alesia, as follows:

NEW YORK, *May* 25, '83.

To the Hon. WM. H. ROBERTSON,
Collector of the Port of New York:

SIR: We hereby protest against your liquidation of our entry No. 26107, dated Feb'y 27, '83, of 256 boxes oranges & lemons imported per
28 S. S. "Alesia," from the Mediterranean. We protest against the payment of any and all duties on that part of the "f. o. b." price named in our invoices, which covers cost of packages, packing, shipping expenses, &c., which can be shown by specified invoice which we purpose producing, and we ask to be given time to procure other invoices specifying charges in which the entry may be reliquidated. The grounds of our objections are that the duties exacted by you are not in accordance with existing laws, and we hold yourself and the United States jointly and severally liable for all exactions in excess of those legally due.

Very truly yours,

FRANKLIN ROLFE & CO.
G. F. ODIORNE, *Att'y.*

That the plaintiffs thereafter duly protested, as required by law, against the exaction of duty on charges in case of the aforesaid 1,000, 135, and 244 boxes of oranges and lemons imported by the steamship West Cumberland, as follows:

NEW YORK, *May* 25, '83.

To the Hon. Wm. H. ROBERTSON,
Collector of the Port of New York:

SIR: We hereby protest against your liquidation of our entry No. 27626 dated March 5, of 1879 boxes oranges and lemons, imported per S. S. "West Cumberland" from the Mediterranean. We protest against the payment of any and all duties on that part of the "f. o. b." price
29 given on our invoices which covers cost of package, packing, shipping expenses, &c., which can be shown by specified invoice which we purpose producing, and we ask to be given time to procure other invoices specifying charges in which the entry may be reliquidated. The grounds of our objections are that the duties exacted by you are not in accordance with existing laws, and we hold yourself and the United States jointly and severally liable for all exactions in excess of those legally due.

Very truly yours,

FRANKLIN ROLFE & CO.
G. F. ODIORNE, *Att'y.*

That thereafter the plaintiffs, as required by law, duly appealed and duly brought this action to recover the duty exacted on charges in the case of the aforesaid importations.

Plaintiffs' counsel here offered and read in evidence the exhibits hereinafter mentioned.

That copies of the entry and invoices of all the importations made by

the steamship Boskenna Bay, with all the oaths, stamps, endorsements, and checks thereon as produced and read in evidence at the trial, are hereto annexed, marked, respectively, plaintiffs' Exhibit No. 1, 1 A, 1 B, and 1 C.

That copies of the entry and invoices of all the importations made by the steamship Marlborough, with all the oaths, stamps, endorsements, and checks thereon as produced and read in evidence at the trial, are hereto annexed, marked, respectively, plaintiffs' Exhibit No. 2, 2 A, 2 B, and 2 C.

30 That copies of the entry and invoices of the importations made by the steamship Alesia, with all the oaths, stamps, endorsements, and checks thereon as produced and read in evidence at the trial, are hereto annexed, marked, respectively, plaintiffs' Exhibit No. 3 and 3 A.

That copies of the entry and invoices of the importations made by the steamship West Cumberland, with all the oaths, stamps, endorsements, and checks thereon as produced and read in evidence at the trial, are hereto annexed, marked, respectivly, plaintiffs' Exhibit No. 4, 4 A, 4 B, and 4 C.

That the said endorsements, stamps, and checks were placed there by the officers of customs in the ordinary course of business.

The plaintiff then called as a witness ALBERT L. SMITH, who being duly sworn, testified:

That he was and for 18 or 20 years had been an examiner in the appraiser's department of the custom-house at the port of New York of groceries and fruits that had been imported into that port from foreign countries; that during that time he had, as such examiner, appraised oranges and lemons from Palermo, Catanea, and Messina; that he passed the oranges and lemons imported by the steamship Boskenna Bay and specified in the three invoices marked plaintiffs' Exhibit 1 A, 1 B, and 1 C; that his reports showed that he appraised the value of the

31 oranges and lemons specified in the invoice marked plaintiffs' Exhibit 1 A, at 1677 lira, 10 centimes, as the dutiable value thereof; that the charges specified in that invoice have no reference to the dutiable value; that the dutiable value was the value of the fruit at the date of exportation; that the charges were not included in the dutiable value; that he did not include the charges in the dutiable value, because they were not dutiable; that this invoice specifies the charges.

The witness was then asked the following questions:

"Q. In your experience as an expert for the last eighteen years in this matter do you know the cost of boxing and packing in papers amounts to 1 lira 75 centimes?"

To this question the defendant, by his counsel, objected on the ground that the same was incompetent, irrelevant, and immaterial. The court overruled this objection, and to such ruling the defendant then and there excepted, which exception was duly noted and allowed.

"A. I have no personal knowledge of the cost of those boxes in Palermo and Catania, but from entries and invoices, and testimony taken on appraisement, I am satisfied that that is the correct value.

"Q. One lira and 75 centimes?

"A. Yes, sir.

"Q. And as to the shipping expenses?

"A. We have allowed 65 centimes; that has been allowed on other shipments.

32 "By the court:

"Q. How much is that on a box?

"A. 2 lira 40 centimes.

"By defendant's counsel:

"Q. Does that refer to all sorts of boxes?

"A. Not to cases, but ordinary standard boxes.

"By plaintiff's counsel:

"Q. You can tell that that invoice represents the ordinary boxes, can't you?

"A. I have every reason to believe so.

"Q. That is the ordinary box, anyhow?

"A. That is what we have adopted as a standard.

"By defendant's counsel:

"Q. I would like to know whether there is anything which shows on that invoice whether they were of standard size or of some other size.

"A. No, sir.

"Q. If they were of some other size then you would not express the cost?

"A. No; if they had been cases, that is, about a box and a half, the charges would have been more."

The witness then testifies that his report shows he appraised the value of the oranges and lemons specified in the invoices marked Plaintiff's Exhibit 1 B, at 4,552 lira 10 centimes as the dutiable value; that in appraising those lemons and oranges he did not deduct the charges of 2 lira and 40 centimes per box, because they were not specified in the invoice.

33 The witness was then asked the following question:

"Q. From your experience would the prices mentioned in the invoices be the prices or market value of those oranges and lemons in Messina less 2 lira 40 centimes that would be for charges?"

To this question the defendant, by his counsel, objected on the ground that the same was incompetent and immaterial.

The court overruled this objection; and to such ruling the defendant then and there duly excepted, which exception was duly noted and allowed.

"A. It would be impossible at this date to determine that question.

"Q. But as your memory goes now, at that time if the charges were deducted, specified in so many words, amounting to 2 lira 40 centimes, would you in your appraisal have deducted those 2 lira 4 centimes?

"A. If, when I had the fruit before me and was examining it, I found that the prices covered those boxes, I would have deducted them if they had been specified. If the price was sufficient to cover 2 lira 40 centimes and they were specified, I should have deducted it.

"By defendant's counsel:

"Q. You mean if the prices, independent of the charges were sufficient to cover the market value in Messina?

"A. It would depend entirely upon what my judgment at the time of

the actual value of those goods was; then, if the amount of the
34 prices was sufficient to cover the fruit and the boxes, and the boxes had been specified as charges, I should have deducted them.

"Q. And if they are not specified you would not deduct them, notwithstanding that in your judgment those very same oranges, if they had the charges specified, you would have deducted them; is that so? The only reason for not deducting them was because they were not specified on the invoice?

"A. I expressed that very plainly, what my position was in regard to that.

"By the court:

"Q. With this invoice before you, you have been directed to find the actual value?

"A. I determined that the dutiable value of this invoice was 4,552 lira 10 centimes, and the dutiable value I held to be simply the value of the fruit alone; and although, even if I had known, even if they had been invoiced at a higher price to cover the boxes and charges, I could not have deducted them, and I could not have added them if they had been deficient to that amount, because they were not added; therefore, I took no notice of them whatever.

"PLAINTIFF'S COUNSEL. Will you repeat that statement you made to his honor so that it may be on the record?

"The WITNESS. If I had been required to appraise this fruit regardless of the rule not to appraise less than the invoice value, and upon
35 examination had found that the prices specified in the invoice covered the fruit and the boxes and shipping charges, then I would have deducted the cost of them and given the dutiable value with that deduction; I should have deducted 2 lira 40 centimes for those charges.

"By defendant's counsel:

"Q. You say, if you found that the prices were stated; how would you make that finding whether the price stated did include or was sufficient to cover the value of the oranges and also the charges; how would you ascertain that?

"A. By a comparison with other invoices and from such information as I have.

"Q. You would look at the fruit?

"A. I would look at the fruit.

"Q. And then compare with other fruit you know of, and call witnesses, if necessary?

"A. Yes, certainly."

The witness then further testified that as to the boxes of fruit mentioned in plaintiff's Exhibit 1 C his memory was not good enough at that time to say what the market value of those particular boxes and of each particular box was; or whether he had not deducted the charges in that particular case only because the charges were not specified in the invoice, and not from any reason that the fruits were of lower value
36 than what they were found. That if the charges had been specified at 2 lira 40 centimes per box in that invoice it was impossible for him to say whether the oranges were worth little enough according to the invoice, so that he could have taken them out. That he

had seen invoices of oranges and lemons at different times which he had passed in that way; they were "free on board," such a price, and he passed them in that way, saying that the invoice value covered the dutiable value on the fruit alone. There were many cases where the invoice represented "f. o. b." including all charges which he was not satisfied were covered, and he passed them conditionally that way. That if he had discovered at that time that that was a similar case he might have added those words. That as they were not added that was his reason for saying that the fruit was covered without reduction. That there were several instances of his reporting when they were not of the value specified in the invoice. That it was not really his duty to state that anything more than the dutiable value was correct. That it was impossible for him to speak about these invoices in suit; that the dutiable value was covered; that was all that he was required to report. That if he was satisfied that the dutiable value was covered by the invoice, in making his report he did not care whether the invoices were of a higher value or not. That the prices of the fruit varied so much from day to day and week to week."

"That in the case of these invoices he was satisfied that the value of the fruit was covered." That if the fruit was invoiced, say at 6 lira 50 centimes and deducting the charges would make 4 lira 10 centimes,
37 he found that amount as the dutiable value, he would have certainly passed it as correct at 6 lira 50 centimes, notwithstanding there would be 2 lira 40 centimes in excess of its market value. That the true market value might have been anywhere from 4 lira 10 centimes to 6 lira 50 centimes. That he could not tell now whether the fruit in those invoices was worth enough so that if he had taken out 2 lira 40 centimes he would have had enough to cover the market value without seeing the fruit. In answer to defendant's counsel, that he considered charges when the figures are not mentioned, the words given, "free on board at Palermo, including the charges," as charges not specified. That he could not have deducted them, although he should believe them included; that is, without a special order from the Secretary of the Treasury. In answer to plaintiff's counsel that he had repeatedly special orders, when appeals were sent to him to examine if the invoices referred to in such appeals were covered by section so-and-so, to deduct the charges if especially named or specified. In answer to defendant's counsel, that he did not receive any orders to deduct them if they were not specified. In answer to plaintiff's counsel, that his interpretation was, when the invoice said "free on board" that charges were not specified, and in that case he never deducted them.

The witness on being cross-examined by the counsel for the defendant testified that the report of the appraiser on the plaintiff's Exhibit 1 C by the Boskenna Bay reads as follows: "Oranges and lemons, 20 per cent., correct, March 29, 1883." That the term "correct" means that the amount stated in the importer's entry covers the dutiable value;
38 and that he knew the amount so stated by the entry clerk's stamp on the invoice. That the amount that he refers to was 7,519 lira and 50 centimes. That that was the dutiable value of the fruit mentioned in the invoice. That the entry in blue ink on the invoice made by the entry clerk of that amount was the entered value; that the meaning of the

term "correct" is that the entered value is the dutiable value; in other words, that it is either the market value, or that it is large enough to cover it. That that report on the invoice of the appraiser is the report on which the collector bases the liquidation of duty in these cases. That even bearing in mind that the usual cost for packing and shipping boxes of oranges and lemons was 2 lira 40 centimes per box, he could not now tell from looking at that invoice that the market value of the fruit mentioned in the invoiced would be the invoice price less 2 lira 40 centimes. That, so far as his report on the invoice was concerned, the market value per box might be anywhere from 4 lira up to 6 lira 40 centimes. That if the market value of the fruit had been 6 lira 40 centimes independent of the charges, his return or report would have been the same.

The plaintiffs then called as a witness LOUIS CONTENSIEN, who, being duly sworn, testified, that he was a merchant and was engaged in buying and selling green and dried fruits, including oranges and lemons, and that he had been engaged in that business over thirty years. That he knew what the regular customary charges were in 1883 on boxes of oranges and lemons coming from Messina and Palermo.

39 The witness was then asked the following question:

"Q. What are they?"

To this question the defendant by his counsel objected, on the ground that the same was incompetent, immaterial, and irrelevant. The court overruled this objection, and to said ruling the defendant then and there duly excepted, which exception was duly noted and allowed.

"A. 2 lira 40 centimes per box.

"Q. For what?

"A. Charges necessary for shipment; that is, for boxes, paper, and nails, and shipping charges; putting in a condition to be shipped.

"Q. And shipped?

"A. And shipped.

"Q. That is to say, free on board.

"A. Free on board.

"Q. That would be the charges, irrespective of the value of the oranges, to put them in a condition to be shipped, and ship them, and to have them exported free on board?

"A. Precisely."

The witness further testified that the customary subdivision of these charges of 2 lira 40 centimes, as known in the trade, is for boxes and their value; packing and their value; nails and their value; paper and their value; that the custom-house officers considered the shipping expenses as separate from the packing expenses, and as amounting to 65 centimes; and expenses for packing, nails, paper, and boxes, &c., 1 lira 75 cen-

40 times per box. That from his experience as a merchant he knew what the words "f. o. b." meant; that they meant the costs of the goods, packed, and all charges; that is, the merchandise put on board the vessel, free on board. That "f. o. b." are the first letters of the three words "free on board;" and that these letters have that meaning and have always existed with that meaning in the port of New York and all over the world.

The witness was then asked the following question:

"Q. Do you know what used to be the custom of the custom-house

and the usage of importers of green fruit, oranges, and lemons, before the passage of the law of 1883, when the letters "f. o. b." were not put on invoices, and the invoices did not specify any charges?"

To this question the defendant, by his counsel, objected on the ground that the same was incompetent, irrelevant, and immaterial. The court overruled this objection, to which ruling the defendant then and there excepted, which exception was duly noted and allowed.

"Answer. Some shippers make the invoice 'f. o. b.;' others will specify the charges.

"Q. I ask you when a shipper has not, by accident or mistake, put the letters 'f. o. b.' on the invoice, and did not specify the charges, what was the custom of the custom-house officers in such a case?"

To this question the defendant, by his counsel, objected on the same ground as just stated. The court overruled the objection, and to
41 this ruling the defendant excepted, which exception was duly noted and allowed.

"Ans. We never had a case of that kind.

"Q. Do you know it from experience?

"A. But I know that the appraiser would add 2 lira 40 centimes a box if it was from Messina or Palermo."

The plaintiffs thereupon recalled as a witness in their behalf ALBERT L. SMITH, who was asked the following question:

"Q. Before the passage of the act of 1883, when an invoice had no specification or charges, and had not the words 'f. o. b.,' or the words 'free on board,' what was the custom of appraising fruit?"

To this question the defendant, by his counsel, objected on the ground that the same was incompetent, irrelevant, and immaterial. The court overruled this objection, and to this ruling of the court the defendant excepted, which exception was duly noted and allowed.

"Ans. We were required to add the charges.

"Q. Of how much?

"A. Not required in any particular sum.

"Q. What was the usual amount?

"A. On oranges and lemons, standard boxes, 2 lira 40 centimes."

The witness then testified that if on the day when he examined the invoices in this suit there had been a specification on the invoice of
42 these charges, he would have allowed them if the invoiced value covered the value of the fruit and the charges; that he could not state from looking at the invoices whether he would or not have allowed the deduction of 2 lira 40 centimes per box, if it had been specified on the invoice, because he could not know without seeing the goods, and the goods had gone into consumption years ago, and that in order to tell he would have had to reappraise them; that he could not tell from looking at the paper whether he would have allowed 2 lira 40 centimes from the various prices on the different invoices; that such allowance would depend on whether after taking off the 2 lira 40 centimes there was enough left to cover the market value.

The witness was then asked the following question:

"Q. From your present recollection is it more probable that you have passed these entries as correct because the fruit had a value on its face as

appears, or because there was no specification made of charges, and therefore you made no deduction of that kind; which is the most probable thing at this moment to your mind?"

To this question the defendant, by his counsel, objected on the ground that the same was incompetent, immaterial, and irrelevant. The court overruled this objection, to which ruling the defendant excepted, and the exception was duly noted and allowed.

43 "Ans. I think it is impossible for me to judge.

"Q. Have you no recollection of the case at the time, that you did deduct or at least what valuation of the oranges in this particular case was below the value, and not including the 2 lira and 40 centimes?

"A. I don't understand the question.

"By the court:

"Did you charge duties on the charges in this invoice?

"A. Not unless they were not specified in the invoice."

The witness further testified that it was impossible for him to tell from the papers, or from his recollection after two years, whether the duty was taken by the collector on the value as reported by the witness, or was taken merely on the wholesale-market price of the fruit, or was taken on that plus any charges whatever, because his duty at the time did not require him to consider that question at all, and he had nothing to do with charges unless they were specified.

The witness was then asked the following question:

"Q. All you had to do then, and all you have to do now, is to find the foreign market value, or to find that that is less than the invoice?

"A. Yes; if the dutiable value is covered, it might be twice covered.

"When you find the foreign value to be less than the invoice or entered value, do you proceed on the theory that the duty can not be assessed on any less amount?

"A. Yes, sir."

44 The plaintiffs then produced as a witness Horace W. Day, who, being duly sworn, testified that he was a member of the firm of Sgobel & Day, and was a merchant engaged in buying and selling green fruit, getting oranges and lemons from Messina and Palermo, and that he had been in that business about twenty years; that in his experience as such merchant the average cost of packing, nails, boxes, and shipping expenses and putting fruit on board ship in Messina, Catania, and Palermo was 2 lira and 40 centimes per the regulation box, 1 lira 75 centimes for the box, paper, and the nails, and 65 centimes for the packing and cartage and carrying down to the steamer and putting it on board.

The witness was then asked the following question:

"Q. Before March 18, 1883, when invoices did not contain specifications of the charges and did not contain the letters 'f. o. b.,' or 'free on board,' what was the customary appraisement by the custom-house officers on such invoices of lemons and oranges?

"A. They would charge us the duty, provided the invoice covered the cost of the fruit and 2 lira 40 centimes.

"Q. And if the invoice did not have the words 'f. o. b.,' and did not cover the cost of the fruit, what was the custom?

"A. They took care to say that the invoice covered the 2 lira 40 centimes, including the price of the fruit; and if they thought the price was not high enough they would have added the 2 lira 40 centimes. I mean to say, they took the value of the fruit, which included the 2 lira
45 40 centimes, as the market value of the fruit, and they made us pay two lira 40 centimes, which is included in the value. I mean since the new law we pay duty on the fruit alone."

The witness then testified that before the law they used to pay duty on the fruit and on the 2 lira 40 centimes per box; that even if the 2 lira 40 centimes per box were actually included in the price, but the invoice did not disclose that it was included, the customs officers would add 2 lira 40 centimes if they were not satisfied that the price was true. They took care to see that the price included 2 lira 40 centimes, and that in order to make it the market price it had to include the 2 lira 40 centimes, because there was duty on the box and paper.

WILLIAM H. WESTERVELT, another witness on behalf of plaintiff, being sworn for examination on the question of the value or the usual and customary charges for packing, wrappings, etc., it was stated on the record by counsel for defendant that defendant did not propose to introduce testimony on the question of value, and further examination of witnesses on that point was waived.

The defendant's counsel conceded that if the plaintiffs were entitled to recover they were entitled to recover the amounts claimed by them in their bill of particulars.

46 The evidence upon both sides being closed, the defendant's counsel then moved the court to direct a verdict for the defendant as to the two importations by the Alesia and West Cumberland upon the ground that the law in force at the time these importations were made required the duties to be taken as it is stated on the papers it was taken; that is, that there was no deduction of charges prior to March 3, 1883, and that prior thereto they were dutiable.

The defendant's counsel also moved the court to direct a verdict for the defendant as to the three other invoices of the importations in suit by the Marborough and the Boskenna Bay, first, upon the ground that the charges were not specified in the prices on the invoice and in the entry under protest, and that the collector committed no error therefore in taking the duty for the full amount stated on the invoice; second, upon the ground that these importations were made after the act of March 3, 1883, was passed, and that with reference to them on the face of the invoices of these importations, the costs of the boxes, the packing of the boxes, &c., were a part of the dutiable value and were not separated therefrom.

The court thereupon directed the jury to find a verdict for the defendant as to the importations by the Alesia and West Cumberland.

To this ruling of the court the plaintiffs, by their counsel, then and there excepted, which exception was duly noted and allowed.

47 As to the other two importations by the Boskenna Bay and the Marlborough, the court said:

"I shall submit to the jury the question of whether charges on boxes of fruit which came from the ports from which these came were so well known to be 2 lira 40 centimes as that the expression 'charges' meant

just the same as if that sum was carried out. I shall leave that to the jury."

By DEFENDANT'S COUNSEL. As to the two importations, the Marlborough and the Boskenna Bay, your honor denies my motion, to which we take a separate exception.

By the COURT. Do you wish to go to the jury on that fact?

By DEFENDANT'S COUNSEL. On the question of whether the charges were so well understood?

By the COURT. Yes.

By DEFENDANT'S COUNSEL. I don't think I do.

The court directed the jury to find a verdict for the plaintiffs for the sum of $175. As to the importation by the Marlborough, the court also directed the jury to find a verdict for the plaintiffs is the sum of $40.80, making together $215.80.

To these rulings of the court, as to the importations by the Boskenna Bay and by the Marlborough, the defendant, by his counsel, excepted, which exception was duly noted and allowed.

48 The jury thereupon rendered a verdict for the defendant as to the importations by the Alesia and West Cumberland; and for the plaintiffs as to the importations by the Boskenna Bay for the sum of $175, and as to the importation by the Marlborough for the sum of $40.80, making together $215.80.

Inasmuch as the aforesaid matters, facts of law, and the said several exceptions would not otherwise appear by the record, therefore, on the prayer of said plaintiffs, by their counsel, and of said defendant, by his counsel, I have settled, allowed, and signed this bill of exceptions, and it is ordered that the same be filed as part of the record with like force and effect as if it had been reduced to writing, signed, and filed before the cause was given to the jury.

Witness my hand this 16th day of October, 1886.

(S'g'd) HOYT H. WHEELER.

We consent that foregoing be signed and filed as correct.

Dated N. Y., Oct. 15, 1886.

(S'g'd) ULLO, RUEBSAMEN & HUBBE,
Pl'ff's Att'ys.

(S'g'd) STEPHEN A. WALKER,
U. S. Att'y and Att'y for Def't, T. G.

49 U. S. circuit court, S. D. N. Y.

PL'FF'S EXHIBIT 1. James M. Fish, stenographer.

Owner's oath. On entry per Boskenna Bay.

I, Franklin Rolfe, do somemnly and truly swear that the entry now delivered by me to the collector of Boston and Charlestown contains a just and true account of all the goods, wares, and merchandise imported by and consigned to Franklin Rolfe & Co. in the S. S. Boskenna Bay, whereof is master, from Palermo; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty but

such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me; that they are in the state in which I actually received them; and that the said invoice and declaration thereon are in all respects true and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in said invoice, or in the account now produced of the said goods, wares, and merchandise; or receive any other invoice of
50 the same, I will immediately make the same known to the collector of this district. So help me God.

FRANKLIN ROLFE.

Sworn to this 20th day of Mch., 1883, before me.

W. F. WARREN, *Dep't Coll.*

[Here follows diagram, pages 51 and 52.]

53 PL'FF'S EXHIBIT NO. 1. District and port of New York.

Consignee's, importer's, or agent's oath on entry per Boskenna Bay.

I, P. H. Petry, do solemnly and truly swear that the invoice and bill of lading now produced by me to the collector of New York are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the str. Boskenna Bay, whereof is master, from Palermo, for account of any persons whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the persons by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I
54 will immediately make the same known to the collector of this district. And I do further solemnly and truly swear that, to the best of my knowledge and belief, Franklin Rolfe & Co., Boston, Mass., the owner of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost or fair market value at Palermo of the said goods, wares, and merchandise, all charges thereon, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

P. H. PETRY.

Sworn to this 21 day of March, 1883, before me.

B. F. WYMAN, *Collector.*

OWNER'S OATH.

I, ——— ———, do solemnly and truly swear that the entry now delivered by me to the collector of New York contains a just and true account of all the goods, wares, and merchandise imported by or consigned to ——— ———, in the —— —— whereof ——— ——— is master, from ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including —— charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and
55 no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them, and that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sworn to this —— day of ———, 188—, before me.

———— ———,
Collector.

56 PL'FF'S EXHIBIT 1 A.

PALERMO, 26 *of February*, 1883.

[W. S. 3, 23. 10. 13767. 37495.]

Sigi FRANKLIN ROLFE & Co., *Boston:*

Eccovi Fattura di costo e spese degli appresso generi franco a bordo spediti di mio conto a rischio col Vapore Boskenna Bay diretto per New York.

Marche diverse.

Cases lemons 360 FF.			59 [39] cases lemons 1ª qualita a L 5.70	L326. 30
Boxes lemons 360.		73		
" "	B. "	70		
			— 143 boxes lemons 1ª qualita a L 5.10	L729. 30
		56		
LK.	K.	50		
			— 106 boxes lemons qta Corrente a L 4.25	L450. 50
			57 boxes oranges qta Corrente a L 3.00	L171. 00
Totale E. E. packages 365				L1, 677. 10
Costa cases chiodi ed Impacco a L 1.75				L638. 75
Zacchinaggio, Carrettaggio ed Tembaro a L 0.65				L237. 25
				L2, 553. 10
Commissione 2½ per cent				63. 83
Totale				L2. 616. 93

Franco a bordo incluse spese S. E. D.

pp. G. B. POLLICINO,
O. MAINSCALEA.

5866. S. M. H. Paid Mar. 22, 1883. Sixth Division. W. H. F. B. F. Wyman 13767 F. Rolfe & Co. J. A. Cryan. B. Bay. Sixteen hundred and seventy-seven. 10 Mch., '83. Lira 19 ct. Boskenna Bay. Lemons and oranges 20 per cent. Value correct. Mch. 29, '83. A. L. S. D. Sturges. W. W. B. Approved, A. P. Ketchum, appraiser.

57 Io G. B. Pollicino, di Palermo, solennemente e con tutta verita dichiaro che sono il proprietario delle mercanzie descritte ed accennate nell'annessa fattura; che la detta fattura e vera sotto ogni riguardo, e contiene una completa e vera esposizione del valore attuale sul mercato, e dell'attuale quantita delle mercanzie, e di tutte le spese che vi gravano; che nessum sconto, bonifica o deduzione so contiene nella stessa fattura, oltre quella che in essa si trova accordata; e che nessun'altra fattura, differente da quella ora prodotta, e stata, ne sara fornita da nessun'altro. Dichiaro inoltre che ho l'intenzione di fare entrare le dette mercanzie nel porto di New York degli Stati Uniti di America.

Data in Palermo oggi il 27 February, 1883.

pp. G. B. POLLICINO,
OTTAVIO MANISCALCA,
Proprietario.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that at Palermo, on this 29th day of February, 1883, the within invoice, numbered 730, in which are mentioned and described certain fruit amounting, with the charges thereon, to the gross sum of 2,616.93 lire, Italian currency, was produced to me by G. B. Pollicino in person, the owner of the merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said merchandise at the port of New York in the United States of America.

58 I do further certify that I am satisfied that the person making the above declaration is the person he represents himself to be; and that the actual market values, or wholesale prices of the merchandise described in the said invoice, in the principal markets of the country, and at the time of exportation, are correct and true.

Witness my hand and seal of office at Palermo, the day and year aforesaid.

S. P. BAYLY,
U. S. Consul.

(Endorsed:) United States consulate. Palermo, 27th February, 1883. N. 730. Value, lire 2,616.93. Shipped by G. B. Pollicino. Consigned to Franklin Rolfe & Co. Porto of New York. By the S. S. Boskenna Bay.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that the value of the lira of Italy, in paper currency, in which the within invoice is made out, is, at the date of the shipment of the merchandise, 19″ cents, estimated in United States gold dollars, one gold lira being put at 19.3 cents.

S. P. BAYLY,
U. S. Consul.

59 PLFF'S EXHIBIT 1 B.

[Rosario D'Arpa. W. S. 3, 23.]

[Franklin Rolfe & Co., 37495.]

PALERMO, *li* 23 *Febbraio*, 1883.

Signori BARING BROTHERS & Co.,
London, W.:

Eccovi fattura di costo e spese degle appresso generi spediti di conto e rischio di chi spetta per vapore "Boskenna Bay" p. New York.

	O. 195 boxes oranges, prima qualita, L6.40			L1,248.00	
478	" 254 " do. qualita corrente L5.20			L1,320.80	[3768]
	OO. 29 " do. " " L4.70			L136.30	
	L. 14 " lemons, prima qualita, L7.50			L105.00	
582	" 268 " do. qualita corrente, L6.50			L1,742.00	
					L4,552.10
	N 760 Commissione, 2½ per cent				L113.80
	Cost free on board Palermo, including all charges				L4,665.90

[E. & O. E.]

PP. ROSARIO D'ARPA,
G. DOMINICI.

(Endorsed:) 13768. F. Rolfe & Co., B. Bay, Meh., '83. J. A. Cryan, P. M. Forty-five hundred & fifty-two 10 at L18.90. I certify that this invoice was presented to me on entry S. S. Boskenna Bay, custom-house, New York, this 21 day of Mar., 1883. 5866 S. M. H. W. H. F. B. F. Wyman, L. S. Paid Mar. 22, 1883, sixth division. (Liquidated.) Oranges, lemons, 20 per cent. Correct, Mar. 29, '83. A. L. S. D. Sturges.

60 PLFF'S EXHIBIT 1 C.

[Rosario D'Arpa. W. S. 3, 23. 37495.]

[Franklin Rolfe & Co.]

PALERMO, *li* 24, *Febbraio*, 1883.

Signori BARING BROTHERS & Co.,
London:

[Franklin Rolfe & Co.]

Eccovi fatturia di costo e spese degle appresso generi spediti di conto e rischio di chi spetta per vapore "Boskenna Bay" p. New York.

766	499 boxes oranges, prima qualita, a L 6.40			L3,193.60	
	267 " " qualita corrente, " 5.20			L1,388.40	
397	357 " lemons, prima qualita " 7.50			L2,677.50	
	40 " " qualita corrente, 6.50			L260.00	
					L7,519.50
	1,163 Commissione, 2½ per cent				L187.99
	Cost free on board Palermo, including all charges				L7,707.49

[E. & O. E.]

PP. ROSARIO D'ARPA,
G. DOMINICI.

[13769.]

(Endorsed :) 13769. F. Rolfe & Co., B. Bay, Mch. 13. (Liquidated.) J. A. Cryan, seventy-five hundred and nineteen 50 20 per cent. at 19¼ c. I certify that this invoice was presented to me at custom-house this 21 day of Mar., 1883, per Boskenna Bay. 5866 S. M. H. Paid Mar. 22, 1883, sixth division. W. H. F. B. F. Wyman. W. H. B. Oranges & lemons, 10 per cent. Correct, Mar. 29, '83. A. L. S. D. Sturges. Approved, A. P. Ketchum, appraiser.

61 PLFF'S EXHIBIT NO. 2.

Owner's oath on entry per Marlborough.

I, Franklin Rolfe, do solemnly and truly swear that the entry now delivered by me to the collector of Boston and Charlestown, contains a just and true account of all the goods, wares, and merchandise, imported by or consigned to Franklin Rolfe & Co., in the S. S. Marlborough whereof ——— ——— is master, from Palermo, &c.; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me; that they are in the state in which I actually received them; and that the said invoice and declaration thereon are, in all respects, true and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear, that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same I will immediately make the same known to the collector of this district. So help me God.

62 FRANKLIN ROLFE.

Sworn to this 13th day of M'ch, 1883, before me.

W. F. WARREN,
Dep't Coll.

[Here follows diagram, page 63.]

64 PL'FF'S EXHIBIT NO. 2 (district and port of New York).

Consignee's, importer's, or agent's oath on entry per Marlborough.

I, P. H. Petry, do solemnly and truly swear that the invoice and bill of lading now produced by me to the collector of New York are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the S. S. Marlborough, whereof ——— is master, from Palermo, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I

do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise according to the said invoice and bill of lading; that nothing has been, on my part nor to my knowledge on the part of any other person, concealed or suppressed whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and declaration therein are in all respects true and were made by the person by whom the same purport to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear that to the best of my knowledge and belief Franklin Rolfe & Co., Boston, Mass., the owner of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost or fair market value at Palermo of the said goods, wares, and merchandise, all charges thereon, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

P. H. PETRY.

Sworn to this 15th day of March, 1883, before me.

B. F. WYMAN,
Collector.

OWNER'S OATH.

I, ——— ———, do solemnly and truly swear that the entry now delivered by me to the collector of New York contains a just and true account of all the goods, wares, and merchandise imported by or consigned to ——— ——— in the ———, whereof ——— ——— is master, from ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and mer-
65 chandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them, and that the said invoice and the declaration therein are in all respects true and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sworn to this —— day of ——— 188—, before me.

———— ————,
Collector.

(Endorsed:) Entry 5147. Import 33718. Appeal No. 4287. Filed May 25, 1883. Protested May 25, 1883. Charges on fruit. Approved June 30, '83. Fruit importer, Franklin Rolfe & Co. Vessel, S. S. Marlborough. Date, March 15, 1883. Oranges. Paid Mar. 15, 1883. Arrived Mch., '83. Affirmed Feb. 27, 1884. Special. Ref., W. H. F. May 18, '83. Ent. value.

66 PL'FF'S EXHIBIT 2 A (33718).

PALERMO, 19 *February*, 1883.

[Ottavio Maniscalco. Palermo. W. S. 3.16. 10. 33718.]

Signor FRANKLIN ROLFE & Co.,
New York:

Eccovi Fattura di coste e spese degli generi franco a bordo spedite di mio conto e rischio col Vapore Marlborough diretto per New York. 9318. F. Rolfe, Marlborough, Mch., '83.

Marche Diverse.	*Numero.*			
⚠				
L.	360	46	H. L. C. boxes lemons, 1° qualito, a L.5.10	L234.60
G.	"			
L.	360	42	20 boxes oranges, 1st qualita, a L4.00	L80.00
L.	360	4		
		—	46 boxes lemons, q'ta. corrente, a L4.25	L115.50
	Totale No	112		
			Boxes, Carto, Casse, Chiodi ed Impacco, a L1.75	L196.00
			Zacchinaggio, Carretaggio ed Impacco, a L. D. S. C	L72.80
				L698.90
			Commission 2½ per ct	L 17.52
			Totale	L716.42

Franco a bordo incluse spese. S. E. O.

O. MANISCALCAO.

(Indorsed:) Approved, A. P. Ketchum, appraiser. J. A. Cryan, seven hundred & sixteen 42 less chgs., com. &c., 286.32, oranges & Lemons 20%. Value correct, March 26,'83. L. 18.90. W. H. F. B. F.Wyman, D. C. F. B. C. A. L. S. D. Sturges, S P. P. I certify that this invoice was presented to me on entry S. S. Marlborough, Custom-House, New York, this 15th day of Mar., 1883. 20%. M. B. M. 1,384. S. M. H. Paid Mar. 15, 1883, 6th division.

67 Io Ottavio Maniscalca, di Palermo, solennemente e con tutta verità dichiaro che sono il proprietatio delle mercanzie descritte ed accennate nell' annessa fattura; che la dette fattura e vera sotto ogni riguardo, e contiene una completa e vera esposizione del valore attuale sul mercato, e dell' attuale quantita delle mercanzie, e di tutte le spese che vi gravano; che nessun sconto, bonifica o deduzione si contiene nella stessa fattura, oltre quella che in essa si trova accordata; e che nessun' altra fattura, differente de quella ora prodetta, e stata, ne sara forni ta da nessun' altro.

Dichiaro inoltre che ho l' intenzione di fare entrare le dette mercanzie nel porto di New York degli Stati Uniti di America.

Data in Palermo oggi il 19 February, 1883.

OTTAVIO MANISCALCA,
Proprietario.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that at Palermo, on this 19th day of February, 1883, the within invoice, numbered 612, in which are mentioned and described certain fruit, amounting, with the charges thereon, to the gross sum of 716.42 lira, Italian currency, was produced to me by Ottavio Maniscalca, in person, the owner of the merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said merchandise at the port of New York, in the United States of America.

I do further certify that I am satisfied that the person making the above declaration is the person he represents himself to be; and that the actual market values, or wholesale prices of the merchandise described in the said invoice, in the principal markets of the country, and at the time of exportation, are correct and true.

Witness my hand and seal of office, at Palermo, the day and year aforesaid.

S. P. BAYLY,
U. S. Consul.

(Endorsed:) United States consulate, Palermo, 19 February, 1883, N. 612. Value, lire 716.42. Shipped by Ottavio Manisealio. Consigned to Franklin Rolfe & Co., porto of New York, by the S. S. Marlborough.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that the value of the lira of Italy, in paper currency, in which the within invoice is made out, is, at the date of the shipment of the merchandise, 18.90 cents, estimated in United States gold dollars, one gold lira being put at 19.3 cents.

S. P. BAYLY,
U. S. Consul.

68 PL'FF'S EXHIBIT 2-B.

[9317. F. Rolfe & Co., Marlborough, Meh., '83 W. S., 3,16. Rosario D'Arpa.]

PALERMO, *li* 15 *febbraio* 1883.

Signori BARING BROTHERS & Co.,
London.

[*Franklin Rolfe & Co.*]

Eccovi fattura di costo e spese degli appresso generi spediti di conto e rischio di chi spetta per vapore "Marlborough" of New York. 9,317, 33,718.

336	221	Boxes oranges prima qualità a	L 6.40	L1, 414. 40
	115	" " qualità corrente	" 5 20	598. 00
113	71	" Lemons, prima qualità	" 7.50	532. 50
	42	" " qualità corrente	" 6.50	273. 00
	449			2, 817. 90
Commissione 2½ per cent				L70. 44
Cost free on board Palermo including all charges				L2, 888. 34

[E. & O. E.]

pp. ROSARIO D'ARPA,
G. DOMINICI.

(Indorsed.) J. A. Cryan, twenty-eight hundred & seventeen, 90 L. 18.90 20% W. B. M., 1,384 S. M. H.; F. B. C. I certify that this invoice was presented to me on entry S. S. Marlborough, Custom-House, New York, this 15 day of Mar., 1883. W. H. F., B. F. Wyman, D. C. Paid Mar. 15, 1883, sixth division. Oranges & Lemons, 20%, value correct, March 26, '83, A. L. S., D. Sturges, S. P. P.

69 Io, Rosario D'Arpa, di Palermo, solennemente e con tutta verità dichiaro che sono il proprietario delle mercanzie descritte ed acennate nell' annessa fattura; che la detta fattura e vara sotto ogni riguardo, e contiene una completa e vera esposizione del valore attuale sal mercato, e dell' attuale quantità delle mercanzie, e di tutte le spese che vi gravano; che nessun sconto, bonifica o deduzione si contiene nella stessa fattura, oltre quella che in essa, si trova accordata; e che nessun' altra fattura, differente da quella ora prodotta, e stata, ne sara fornita da nessun' altro. Dichiaro inoltre che ho l' intenzione di fare entrare le dette mercanzie nel porto di New York deglu Stati Uniti di America.

Data in Palermo oggi il 15 febbrajo 1885.

pp. ROSARIO D'ARPA,
G. DOMINICI,
Proprietario.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that at Palermo, on this 15th day of February, 1883, the within invoice, numbered 569, in which are mentioned and described certain fruits amounting, with the charges thereon, to the gross sum of 2888.34 lire, Italian currency, was produced to me by Rosario D'Arpa, in person, the owner of the merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said merchandise at the port of New York, in the United States of America.

I do further certify that I am satisfied that the person making the above declaration is the person he represents himself to be; and that the actual market values or wholesale prices of the merchandise described in the said invoice, in the principal markets of the country and at the time of exportation, are correct and true.

Witness my hand and seal of office, at Palermo, the day and year aforesaid.

S. P. BAYLY,
U. S. Consul.

(Endorsed): United States Consulate. Palermo, 15 febbrajo 1883. N. 569. Value, Lire 2888.34. Shipped by Rosario D'Arpa. Consigned to Baring Brothers & Co. Porto of New York. By the S. S. Marlborough.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that the value of the lire of Italy, in paper currency, in which the within invoice is made out, is, at the date of the shipment of the merchandise, 18.90 cents, estimated in United States gold dollars, one gold lira being put at 19.3 cents.

S. P. BAYLY,
U. S. Consul.

70 PL'FF'S EXHIBIT 2 C.

[G. S. Pollicino, Palermo. W. S. 3,16. S. 4, 28. 9319. F. Rolfe & Co., Marlborough, New York. 9319.]

PALERMO, 15 *February*, 1883.

Sigi FRANKLIN ROLFE & CO.,
New York:

Eccovi Fattura di costo e spece degli appresso generi franco a bordo spediti di mio conto e rischio col Vapore Marlborough diretto per New York.

Marche Diverse.

L.			
~~8~~.	50 / 58	No. 158 Boxes oranges 1ª qualita a L4.00	L632.00
~~0~~.			
~~00~~.	51	51 Boxes oranges 1ª qualita a L3.00	L153.00
ll	11	11 Boxes oranges qta. corrente a L2.80	L30.80
~~0~~.	80	80 Boxes oranges 2ª qualita a L2.00	L160.00
Totale No. 250 Bonus.			
Carta Casse Chiodi ed Impacco, a L1.75			L637.50
Zacchinaggio Carrettaggio ed Impacco, a L0.65			L162.50
			L1,575.80
Commission, 2½ per cent			L39.45
Totale			L1,615.25

Franco a bordo incluse spece.
[S. E. O.]

Pp. G. B. POLLICINO,
OTTAVIO MANISCALCO.

(Indorsement.) Appraiser: Please note error in charging for 158 bxs. oranges instead of 108 boxes. Evidently a clerical error, unless an excess of 50 boxes waslanded. Invoice calls for 108 only. A. L. S. D. Sturges. Oranges 20 per cent. Value correct, March 26, '83. A. L. S. D. Sturges. S. W. P. Approved, A. P. Ketchum. F. B. O. I certify that this invoice was presented to me on entry S.S. Marlborough, custom-house, New York, this 15 day of Mar., 1883. W. H. F. B. F. Wyman, D. C. Paid Mar. 15, 1883. Sixth division, 6384, S. M. H. Please report with reference to apparent error item marked X., Apl. 27, '83. O. M. A.

71 Io, G. B. Polliccino, di Palermo, solennemente e contutta verita dichiaro che sono il proprietario delle mercanzie derscritte ed accennate nell' annessa fattura; che la detta fattura e vera sotto ogni riguardo, e contiene una completa e vera esposizione del valore attuale sul mercato, e dell' attuale quantita delle mercanzie, e di tutte le spese che vi gravano; che nessun sconto, bonifica o deduzione si contiene nella stessa fattura, oltre quella che in essa si trova accordata; e che nessun' altra fattura, differente da quella ora prodotta, e stata, ne sara fornita da nes-

sun' altro. Dichiaro inoltre che ho l'intenzione di fare entrare le dette mercanzie nel porto di New York degli Stati Uniti di America.

Date in Palermo oggi il 13th February, 1883.

Pp. G. B. POLLICCINO,
OTTAVIO MANISCALCO,
Proprietario.

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that at Palermo, on this 13th day of February, 1883, the within invoice, numbered 563, in which are mentioned and described certain fruit amounting, with the charges thereon, to the gross sum of 1,611.28 lire, Italian currency, was produced to me by J. B. Polliccino in person, the owner of the merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said merchandise at the port of New York in the United States of America.

I do further certify that I am satisfied that the person making the above declaration is the person he represents himself to be, and that the actual market values or wholesale prices of the merchandise described in the said invoice in the principal markets of the country and at the time of exportation are correct and true.

Witness my hand and seal of office at Palermo the day and year aforesaid.

S. P. BAYLY,
U. S. Consul.

(Endorsed:) United States consulate, Palermo, 13th February, 1883. N. 563. Value, lire 1,615.28. Shipped by pp. G. B. Polliccino, Ottavio Maniscalco. Consigned to Franklin Rolfe & Co., porto of New York, by the S. S. *Marlborough.*

I, S. P. Bayly, consul of the United States at Palermo, do hereby certify that the value of the lira of Italy, in paper currency, in which the within invoice is made out, is, at the date of the shipment of the merchandise, 18.90 cents, estimated in United States gold dollars, one gold lira being put at 19.3 cents.

S. P. BAYLY,
U. S. Consul.

[Here follows diagram, page 72.]

73 (Endorsed:) A. Y. Import. 8368. Importer, Franklin Rolfe & Co. Vessel, str. Alesia. Date, Feb'y 27, 1883. Paid, Feb'y 27, 1883. Arrived, Feb'y, '83. Special. P. H. Petry & Co, custom-house brokers and forwarding agents, 46 Beaver st., N. Y. U. S. circuit court, S. D., N. Y. Pl'ffs' Exhibit 3. 26107. May 17, 1883. Appeal No. 4286. Filed May 25, 1883. Protested May 25, 1883. Charges on fruit. Affirmed July 30, '83.

74 PL'FF'S EXHIBIT No. 3 (district and port of New York).

Consignee's, importer's, or agent's oath on entry, per Alesia.

I, P. H. Petry, do solemnly and truly swear that the invoice and bill of lading now produced by me to the collector of New York, are the true and only invoice and bill of lading by me received of all the goods, wares,

and merchandise imported in the str. *Alesia*, whereof
ter, from Catania, for account of any person whomsoever for wh
authorized to enter the same; that the said invoice and bill of lad
in the state in which they were actually received by me, and that I do
know nor believe in the existence of any other invoice or bill of lading o
the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear that, to the best of my knowledge and belief, Franklin Rolfe & Co., Boston, the owner of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost or fair market value, at Catania, Jan. 23, '83, of the said goods, wares, and merchandise, all charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same.

P. H. PETRY.

Sworn to this 27th day of Feb'y, 1883, before me.

N. B. BARTRAM,
Collector.

OWNER'S OATH.

I do solemnly and truly swear that the entry now delivered by me to the Collector of New York, contains a just and true account of all the goods, wares, and merchandise imported by or consigned to , in the , whereof is master, from , that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all
75 charges thereon, including charges of purchasing, carriage, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them, and that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice or in the account now produced of the said

goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this district.

Sworn to this day of , 188 , before me.

Collector.

76 PL'FF'S EXHIBIT 3 A.

Fattura in triplo a casse 256 agruniz, spedite da questa sul vapore nomato Alesia, capitano Vallat; per New York, alla casa Baring Brothers & Co.

[15598. 26107. Franklin Rolfe & Co.]

Marks.				
Corona	L	A	Case 16	Cass 26 limini, first choice a L6.50 ..... L169.00
	L	L	A " 10	
Extra first choice.				
	20	A	36	
	X			
X O	X	A	131	230 aranci di montagna, first choice a L8.50 ..... L1,955.00
	X			
X P	X	A	43	
Corona O	A		20	
Total.....			256	

Casse agrumi, f. o. b., Catania, costat pacges and all shipping charges included in the price.
L2,124.00 ..... L2,124.00
Comission 2½ per cent L53.10

Totale lire italiane L2,177.10

[E. E. O.]
CATANIA, 23 *gennaio* 1883.

FRANCESCO INTROLIA.

(Indorsed:) I certify that this invoice was presented to me on entry str. Alesia this 27th day of Feb. 1883. W. H. F., H. D. Stanwood, D. C. 585 oranges & lemons 20% value correct, G. W. March 5, '83. A. L. S. Approved A. P. Ketchum, appraiser. A. L. Sturges, H. Millard, twenty-one hundred & seventy-seven 10 lira, 18.94.

77 DICHIARAZIONE ALLA FATTURA.

Io, Francesco Introlia da Catania, dichiaro d' essere it proprietario delle mercanzie nella fattura qui dietro, la quale e sotto ogni rispetto vera e contiene un' indicazione esatia del tempo in cui e del luogo dove le mercanzie in essa fattura descritte (e le quali possono andar soggette sia a dazio ad valorem, od altro dazio da stabilirsi per legge sul valore del yard quadrato o su quantità determinate) vennero acqui state. che in esse fattura non c' e sconto diverso da quello effettivamente accordato, che la moneta in cui e stato, o sara pagato il valore di dette mercanzie e quella corrente nel regno, e che finalmente a nessuno a stata o sara rilasciata fattura dissimile dalla presente.

Dichiaro, inoltre, di esser mia intenzione di spedire le mercanzie in detta fattura descritte at porto di New York, negli Stati Uniti d' America.

Catania, il 24 Gennais, 1883.

FRANCESCO INTROLIA.

[A. 69. Consular agency of the United States of America, Catania.]

INVOICE CERTIFICATE OF VERIFICATION.

I, Augustus Peratoner, consular agent of the United States at Catania, do hereby certify that at Catania, on this 24th day of January, anno Domini 1883, the within invoice, numbered sixty-nine, in which are mentioned and described certain products of the Island of Sicily, amounting, with the charges thereon, to the gross sum of two thousand one hundred seventy-seven liras and ten centimes, Italian currency, was produced to me by Mr. Francesco Introlia in person, purchaser of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of New York, in the United States of America.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; and that the actual market values, or wholesale price of the goods, wares, and merchandise described in the said invoice, in the principal markets of the country and at the time of exportation, are correct and true, or as set forth in the column of consular correction of estimates.

Witness my hand and seal of office, at Catania, the day and year aforesaid.

AUGUSTUS PERATONER,
Consular Agent of the United States of America.

Rd. fee dollars 3.50, or liras 18.48, currency.

78 CERTIFICATE OF THE VALUE OF CURRENCY.

I, A. Peratoner, consular agent of the United States of America for Catania, do hereby certify that the true value of the currency of Italy, in which currency the annexed invoice of merchandise is made out, is eighteen and $\frac{94}{100}$ cents, estimated in United States gold dollars.

A. PERATONER,
U. S. Consular Agent.

(Indorsed) 15598. Rolfe & Co. Alesia, Feb., '83.

79 PL'FFS' EXHIBIT No. 4.

Owner's oath on entry per West Cumberland.

I, Franklin Rolfe, do solemnly and truly swear that the entry now delivered by me to the collector of Boston and Charlestown contains a just and true account of all the goods, wares, and merchandise imported by or consigned to Franklin Rolfe & Co., in the S. S. West Cumberland, whereof is master, from Catania, &c.; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me; that they are in the state in which I actually received

them; and that the said invoice and declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made. And I do further solemnly and truly swear that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on said goods, wares, and merchandise; and that if at any time hereafter I discover any error in said invoice, or in the account now produced of said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. So help me God.

FRANKLIN ROLFE.

Sworn to this 2d day of M'ch, 1883, before me,

W. F. WARREN,
Dep't. Coll.

[Here follows diagram, page 80.]

81 PL'FFS' EXHIBIT No. 4.—(District and port of New York.)

Consignee's, importer's, or agent's oath on entry per West Cumberland.

I, P. H. Petry, do solemnly and truly swear that the invoice and bill of lading now produced by me to the collector of New York are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise imported in the Str. West Cumberland, whereof is master, from Catania, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear that, to the best of my knowledge and belief, Franklin Rolfe & Co., Boston, the owner of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now presented by me exhibits the actual cost or fair market value, at Catania, Jan. 24, '83, of the said goods, wares, and merchandise, all charges thereon, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

P. H. PETRY.

Sworn to this 5th day of March, 1883, before me.

W. F. WARREN,
Collector.

OWNER'S OATH.

I, , do solemnly and truly swear that the entry now delivered by me to the collector of New York contains a just and true account of all the goods, wares, and merchandise imported by or consigned to , in the whereof is master from , &c., &c., &c., &c.

(A blank oath, same as Pl'ff's Exhibit 3, with Str. Alesia.)

82 (Endorsed): Pl'ff's Exhibit 4. N. H. Import. 1052. Importer, Franklin Rolfe & Co. Vessel, S. S. West Cumberland. Date, March 3, 1883. Paid Mar. 5, 1883; arrived Mch., '83. Ref. affirmed May 16, 1884. 27626. Appeal No. 4289, filed May 25, 1883; protested May 25, 1883. Oranges, claimed to be free. Charges for boxes, affirmed July 30, '83.

83 PL'FF'S EXHIBIT 4 A. (No. 65.)

Fattura in triplo a casse 1000 agrumi spedite daquesta sul vapore nomato West Cumberland, Capitano Brawnaper, New York, alla casa Franklin Rolfe & Co.

[Franklin Rolfe & Co. 1607.]

Marks.							
Extra	L	A			Cases 33	Limons, first choice, a L9.75	L321.75
"	L	A			Casse 46		
"	L	L	A		" 18	Casse 64 Limoni, first choice, a L6.50	L416.00
Extra	O	A			" 94		
X							
	X	O	X	A	" 136		
	X	O	A		" 134		
Stemma	O	A			98		
"	O	20	A		50		
			X				
Corona	X	O	X	A	76	903 Aranci di montagna, first choice, a L8.50	L7,675.50
"	O	A			34		
Sublimi	O	A			44		
"	O	O	A		85		
	X			X			
Selected	X	O	X	A	106		
	X						
Corona	X	O	A		46		
Total					1,000		

Cases agrumi L8,413.25, f. o. b. Catania, cost of packages and all shipping charges included in the price L8,413.25
Commissione 2½% L210.33
Totale Lire Italiane 8,623.58

[S. E. O.]
CATANIA, 23 *Gennaio*, 1883.

ANTONINO SALNITRO.

(Indorsed:) I certify that this invoice was presented to me on entry S. S. West Cumberland, custom-house, New York, this 3d day of Mar., 1883. W. H. F. W. F. Warren, O. M. Paid Mar. 5, 1883, sixth division. M. M. Cannon 8,623 38/100 lira 18.94. 1607. F. Rolfe & Co. West C. Mch., '83. Oranges and lemons 20%. Value correct. March 17, '83. A. L. S. D. Sturges. W. H. B.

84 CERTIFICATE OF THE VALUE OF CURRENCY.

I, A. Peratoner, consular agent of the United States of America for Catania, do hereby certify that the true value of the currency of Italy, in which currency the annexed invoice of merchandise is made out, is eighteen and .94 cents, estimated in United States gold dollars.

A. PERATONER,
U. S. Consular Agent.

DICHIARAZIONE ALLA FATTURA.

Io, Antonino Salnitro, da Catania, dichiaro d' essere il proprietario delle mercanne descritte nella fattura qui dietro, la quale e sotto ogni rispetto vera e contiene un' indicazione esatta del tempo in cui e del luogo dove le mercanzie in essa fattura descritte (e le quali possono andar soggette sia a dazio ad valorem, od altro dazio da stabilirsi per legge sul valore del yard quadrato o su quantità) vennero acquistate, che in essa fattura non c' e sconto diverso da quallo effettivamente accordato, che la moneta in cui e stato, o sara pagato il valore di dette mercanzie, e quella corrente nel regno, e che finalmente a nessuno e stata o sara rilasciata fattura dissimile dalla presente.

Dichiaro in oltro, d' esser inia intenzione di spedire le mercanzie in detta fattura descritte al porto di New York negli Stati Uniti d' America.

Catania, il 24 gennaio 1883.

ANTONIO SALNITRO.

[N. 65. Consular Agency of the United States of America, Catania, Catania.]

INVOICE CERTIFICATE OF VERIFICATION.

I, Augustus Peratoner, consular agent of the United States at Catania, do hereby certify that at Catania, on this 24th day of January, anno Domini 1883, the within invoice numbered sixty-five, in which are mentioned and described certain products of the Island of Sicily, amounting, with the charges thereon, to the gross sum of eight thousand six hundred and twenty-three liras and 58 centimes Italian currency was produced to me by Mr. Antonino Salnitro in person, purchaser of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of New York, in the United States of America.

85 I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the actual market value or wholesale price of the goods, wares, and merchandise, described in the said invoice, in the principal markets of the country, and at the time of exportation, are correct and true, or as set forth in the column of consular correction of estimates.

Witness my hand and seal of office, at Catania, the day and year aforesaid.

AUGUSTUS PERATONER,
Consular Agent of the United States of America.

R'd fee, dollars 3.50, or liras 18.48, currency.

(Indorsed:) 1607. F. Rolfe & Co. West C. Mch., '83.

86 PL'FFS' EXHIBIT 4 B.—(No. 76. 27626.)

Fattura in triplo a Casse 135 spedite da questa sul vapore nomato Cumberland, capitano Bune, per New York all' ordine.

[1609. Franklin Rolfe & Co.]

Marks.		
D M * A	C. :	37
* * A	" :	2
C A * A	" :	18
O C * A	" :	32
Corona R M A	:	23
C P A	" :	23

Casse 135 L. First Choice a L. 6½ F. o. b. Catania, cost of packages and all shipping charges included in the price (L. 877.50) ..... L. 877. 50
Commission 2½ per cent. ..... Lire 21. 93
Total lire italiane 899. 43

Per CARMELO LE PINA,
GIUSEPPE GALATIOT,
Agente.

[S. E. O.]
CATANIA, 24 *Gennais* 1883.

(Indorsed:) M. M. Cannon . Eight hundred nine nine 43 lira, 18.94. I certify that this invoice was presented to me on entry S. S. West Cumberland, custom-house, New York, this 3d day of Mar., 1883. W. H. F.—W. F. Warren. Lemons 20 %. Value correct. March 17, '83. A. L. S. D. G. Sturges. W. H. B. M. E. Mann. Approved—A. P. Ketchum, appraiser.

CERTIFICATE OF THE VALUE OF CURRENCY.

I, A. Peratoner, consular agent of the United States of America for Catania, do hereby certify that the true value of the currency of Italy, in which currency the annexed invoice of merchandise is made out, is, eighteen and .94 cents, estimated in United States gold dollars.

A. PERATONER,
U. S. Consular Agent.

87 DICHIARAZIONE ALLA FATTURA.

Io, Carmelo Le Pira, da Catania, dichiaro d' essere il proprietario delle mercanzie descritte nella fattura qui dietro, la quale e sotto ogni rispetto vera e contiene un' indicazione esatta del tempo in cui e del luogo dove le mercanzie in essa fattura descritte (e le quali possono andar soggette sia a dazio ad valorem, od altro dazio da stabilirsi per legge sul valore del yard quadrato o su quantità determinata) vennero acquistate, che in essa fattura non c' e sconto diverso da quello effettivamente accordato, che la moneta in cui e stato, o sara pagato il valore di dette mercanzie, e quella corrente nel regno, e che finalmente a nessuno e stata o sara rilasciata fattura dissimile dalla presente.

Dichiaro, ineltre, d' esser mie intentione di spedire le mercanzie in detta fattura descritte al porto di New York negli Stati Uniti d' America.

Catania, it 26 gennaio 1883.

CARMELO LE PIRA.
Per GIUSEPPE GALATIOTO,
Agente.

[N. 76. Consular agency of the United States of America, Catania.]

INVOICE CERTIFICATE OF VERIFICATION.

I, Augustus Peratoner, consular agent of the United States at Catania, do hereby certify that at Catania, on this 26th day of *G*anuary, anno Domino 1883, the within invoice, numbered seventy-six, in which are mentioned and described certain products of the island of Sicily amounting, with the charges thereon, to the gross sum of eight hundred ninety-nine lires and 40 centimes, Italian currency, was produced to me by Mr. Grico Galatioto agente of Mr. Carmela Le Pira in person, purchaser of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise, at the port of New York, in the United States of America.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; and that the actual market values or wholesale price of the goods, wares, and merchandise described in the said invoice, in the principal markets of the country, and at the time of exportation, are correct and true, or as set forth in the column of consular correction of estimates.

Witness my hand and seal of office, at Catania, the day and year aforesaid.

AUGUSTUS PERATONER,
Consular Agent of the United States of America.

R'd fee, dollars 3.50, or liras 18.48, currency.

(Indorsed): 1609. F. Rolfe & Co. West G. Mch. '83.

PL'FF'S EXHIBIT 4 C.

88 [N. 77. W. S. 3,'6. 27626 consular corrections.]

Fattura in triplo a'casse 244 agrumiz, spedite da que sta vapore nomato Cumberland, capitano Bunie per New York all 'Ordine.

[Franklin Rolfe & Co. 1608.]

Marks.							
R. & C.	Extra selected						
" " "	O	X	A	C	12		
	X						
" " X	O	X	A	"	10		
Extra P	A			"	13	Cases 79 trami [aranci] di montagna, first choice a L8.50..	Lires 671.50
	X						
" " X	O	X	A	"	20		
	X						
" " X	O	X	A	"	24		
Extra	L	A		"	36		
" selected	L	A		"	18		
" L	L		A	"	106	" 165 Limoni, first choice a L6.50.....	Lira 1,072.50
	L		A	"	5		
Casse.....					244		L1,744.00

Agrumi, f. o. b. Catania, cost of pacges, and all shipping charges included in the price, lira 1,744.00 ..... L1,744.00

Commissions 2½ per cent lire..... 43.60

Total lire italians 1,787.60

[S. E. O.]

RIZZO & CO.

CATANIA, 24 *January*, 1883.

3380——4

(Indorsed.) Paid Mar. 5, 1883. Sixth Division. M. M. Cannon, seventeen hundred and eighty-seven .60 Lire 18.94. I certify that this invoice was presented to me on entry S. S. West Cumberland, Custom-House, New York, this 3d day of Mar. 1883. W. F. Warren, D. S., July. W. H. F. Oranges & lemons 20%, value correct, March 17, '83. A. L. S. D. Sturges. Approved, A. P. Ketchum, appraiser.

89 DICHIARAZIONE ALLA FATTURA.

Io, Rizzo Carmelo, della ditta Rizzo & Co., da Catania, dichiaro d' essere il proprietario delle mercanzie des'ritte nella fattura qui dietro, la quale e sotto ogni rispetto vera e contiene un' indicazione esatta del tempo in cui e del luogo dove le mercanzie in essa fattura descritte (e le quali possono andar soggette sia a dazio ad valorem, od altro dazio da stabilirsi per legge sul valore del yard quadrato o su quantita determinata) vennero acquistate, che in essa fattura non c' e sconto diverso da quello effettivamente accordato, che la moneta in cui e stato, o sara pagato il valore di dette mercanzie, e quella corrente nel regno, e che finalmente a nessuno e stata o sara rilasciata fattura dissimile dalla presente.

Dichiaro, inoltre, d' esser, mia intenzione di spedire le mercanzie in detta fattura descritte al porto di New York negli Stati Uniti d' America.

Catania il 26 Gennaio 1883.

Rizzo Carmelo, della ditta Rizzo & Co.

[N. 77. Consular agency of the United States of America, Catania.]

INVOICE CERTIFICATE OF VERIFICATION.

I, Augustus Peratoner, consular agent of the United States at Catania, do hereby certify that at Catania, on this 26th day of January, anno Domini 1883, the within invoice, numbered seventy-seven, in which are mentioned and described certain products of the island of Sicily, amounting, with the charges thereon, to the gross sum of one thousand seven hundred eighty-seven liras and 60 centimes, Italian currency, was produced to me by Mr. Rizzo Carmelo, of the firm Rizzo & Co., in person, purchaser of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of New York, in the United States of America.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; and that the actual market values, or wholesale price of the goods, wares, and merchandise described in the said invoice, in the principal markets of the country, and at the time of exportation, are correct and true, or as set forth in the column of consular correction of estimates.

Witness my hand and seal of office at Catania, the day and year aforesaid.

Augustus Peratonez,
Consular Agent of the United States of America.

R'd fee, dollars 3.50, or liras 18.48 currency.

(Indorsed:) 1608. F. Rolfe & Co. West C. Mch. '88.

90 CERTIFICATE OF THE VALUE OF CURRENCY.

I, A. Peratoner, consular agent of the United States of America for Catania, do hereby certify that the true value of the currency of Italy, in which currency the annexed invoice of merchandise is made out, is eighteen and 94 cents, estimated in United States gold dollars.

A. PERATONER,
U. S. Consular Agent.

91 (Endorsed:) U. S. circuit court. Southern district of New York. Franklin Rolfe *versus* William H. Robertson. Proposed bill of exceptions. Stephen A. Walker, United States attorney, attorney for defendant. Due service of a copy of the within is hereby admitted. New York, ——— ———, 188—. ——— ———, attorney for plaintiff. Filed this 20 day of October, 1886, *nunc pro tunc*, as of October 1, 1886. Attorney for plaintiff. As per order of court filed Oct. 20, 1886.

92 Supreme Court of the United States.

WILLIAM H. ROBERTSON, PLAINTIFF IN error,
vs.
FRANKLIN ROLFE, DEFENDANT IN ERROR. } Assignment of errors.

Afterwards, to wit, on the third Monday of October term, before the justices of the said court at the Capitol in Washington, comes the said plaintiff in error by Stephen A. Walker (his) attorney, and says that in the record and proceedings aforesaid there is manifest error in this, to wit: that by the record aforesaid it appears that the judgment aforesaid in form aforesaid given, was given for the said defendant in error against the said plaintiff in error; whereas, by the law of the land, the said judgment ought to have been given for the said plaintiff against the said defendant.

And the said plaintiff prays that the judgment aforesaid for the error aforesaid and other errors in the record and proceedings aforesaid may be reversed, annulled, and altogether held for nothing, and that he, the said plaintiff, may be restored to all things which he has lost by occasion of said judgment, &c.

STEPHEN A. WALKER,
Att'y for Plaintiff in Error.

8723.

93 (Indorsed:) United States Supreme Court. William H. Robertson, plaintiff in error, *vs.* Franklin Rolfe, def't in error. Assignment of error. Stephen A. Walker, attorney for plaintiff in error. Due service of a copy of the within assignment of error admitted this 23d day of October, 1886. Ullo, Ruebsamen & Hubbe, att'y for defendant. U. S. circuit c't. Filed Oct. 23, 1886. Timothy Griffith, clerk.

94 Supreme Court of the United States.

WILLIAM H. ROBERTSON, PL'FF IN ERROR,
against
FRANKLIN ROLFE, DEF'T IN ERROR. } Joinder in error.

And afterwards, to wit, on the third Monday of October term, the said defendant in error, by Ullo, Ruebsamen & Hubbe, his attorney, comes here into court and says that there is no error either in the record or proceedings aforesaid, or in the giving of the judgment aforesaid.

And he prays that the said Supreme Court, before the justices thereof, now here, may proceed to examine as well the record and proceedings aforesaid as the matters aforesaid above assigned for error, and that the judgment aforesaid, in form aforesaid given, may be in all things affirmed, &c.

ULLO, RUEBSAMEN & HUBBE,
Att'ys for Def't in Error.

95 (Indorsed:) 8723. United States Supreme Court. William H. Robertson, pl'ff in error, ag'st Franklin Rolfe, def't in error. Joinder in error. Ullo, Ruebsamen & Hubbe, att'ys for def't in error, Cotton Exchange Building, cor. William & Beaver sts., New York City. Due and timely service of a copy of within this day admitted. Dated N. Y., Oct. 23, 1886. Stephen A. Walker, attorney for pl'ff in error. U. S. circuit court. Filed Oct. 23, 1886. Timothy Griffith, clerk.

96 UNITED STATES OF AMERICA, *ss:*

To FRANKLIN ROLFE, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden in Washington on the third Monday of October term, eighteen hundred and eighty-six, pursuant to a writ of error, filed in the clerk's office of the circuit court of the United States for the southern district of New York, wherein William H. Robertson is plaintiff in error and you are defendant in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected, and speedy justice should not be done to the parties in that behalf.

Dated October 22, 1886.

WM. J. WALLACE.

97 (Indorsed:) 8723. U. S. Supreme Court. William H. Robertson, plaintiff in error, against Franklin Rolfe, defendant in error. Citation. Stephen A. Walker, attorney for plaintiff in error. Due service of a copy of the within citation admitted this 23rd day of October, 1886. Ullo, Ruebsamen & Hubbe, attorneys for defendant in error.

(Stamped:) U. S. circuit court. Oct. 23, 1886. Timothy Griffith, clerk.

(Stamped:) Supreme Court U. S. Received Oct. 25, 1886. Clerk's office.

(Indorsement on cover:) No. 250. William H. Robertson, collector of the port of New York, plaintiff in error, vs. Franklin Rolfe. S. New York, C. C. U. S. Filed October 25, 1886.